

ABATEMENTS OF TAX LEVIES FOR DAMAGED BUILDINGS

§ 58.1-3222. Abatement of levies on buildings razed, destroyed or damaged by fortuitous happenings.

The governing body of any county or city may provide for the abatement of levies on buildings which are (i) razed, or (ii) destroyed or damaged by a fortuitous happening beyond the control of the owner. In any county or city wherein assessments are made as provided in § [58.1-3292](#) or § [58.1-3292.1](#), the governing body shall so provide. No such abatement, however, shall be allowed if the destruction or damage to such building shall decrease the value thereof by less than \$500. Also, no such abatement shall be allowed unless the destruction or damage renders the building unfit for use and occupancy for thirty days or more during the calendar year. The tax on such razed, destroyed or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy and enjoyment bears to the entire year. Application for such abatement shall be made by or on behalf of the owner of the building within six months of the date on which the building was razed, destroyed or damaged.

(Code 1950, § 58-811.2; 1958, c. 559; 1984, cc. 372, 675; 2000

Property owners with buildings that were substantially damaged by fire or other occurrences, may qualify for tax relief. If the County of York, Division of Building Regulation has determined that your home or place of business should be demolished, or received sufficient damage making your property uninhabitable, and you are required to vacate the premises for 30 days or more during the calendar year (with damage exceeding \$500.00), you should contact the Real Estate Assessment Office at 890-3720. Applications are available upon request.

County of York, Real Estate Assessment Office Tax Relief Application Guidelines

- 1) Application may be made after the building has been vacated for 30 days or within 6 months from the date of demolition.
- 2) Property owner must complete application and return to:

ASSESSOR'S OFFICE
County of York, VA
P.O. Box 532
120 Alexander Hamilton Blvd.
Yorktown, VA 23690
- 3) Building in question must meet one of the following criteria:
 - a) Substantial damage requiring demolition.
 - b) Substantial damage resulting in conditions that render the building unfit for use or occupancy for 30 days or more, with a loss of value greater than \$500.00.
- 4) Documentation from the building official (if any), and copies of contracts for repair (if available) should accompany this application.
- 5) Contact address and phone numbers should be noted.
- 6) Property owner must sign and date application allowing inspection of property by staff.
- 7) If action resulting from this application results in a credit of real estate taxes, please indicate how you would like the credit applied.

§ 58.1-3292. Assessment of new buildings substantially completed, etc.; extension of time for paying assessment.

In any county, city or town that has not adopted an ordinance pursuant to § [58.1-3292.1](#), upon the adoption of an ordinance so providing, all new buildings substantially completed or fit for use and occupancy prior to November 1 of the year of completion shall be assessed when so completed or fit for use and occupancy, and the commissioner of the revenue of such county, city or town shall enter in the books the fair market value of such building. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the official authorized to collect taxes on real property and made available for public inspection. The total tax on any such new building for that year shall be the sum of (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year, and (ii) the tax upon the assessment of such new building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year. With respect to any assessment made under this section after September 1 of any year, the penalty for nonpayment by December 5 shall be extended to February 5 of the succeeding year.

(Code 1950, § 58-811.1; 1954, c. 250; 1958, c. 77; 1960, c. 414; 1964, c. 308; 1980, c. 497; 1984, c. 675; 1999, c. [760](#).)

§ 58.1-3292.1. Assessment of new buildings substantially completed in a county operating under the urban county executive form of government, and in certain other cities and counties; extension of time for paying assessment.

A. In the Counties of Arlington, Fairfax, Loudoun, and Prince William, and the Cities of Alexandria, Fairfax, Falls Church, Manassas, and Manassas Park, upon the adoption of an ordinance so providing, all new buildings shall be assessed when substantially completed or fit for use and occupancy, regardless of the date of completion or fitness, and the commissioner of the revenue of such county, city or town shall enter in the books the fair market value of such building.

B. No partial assessment as provided herein shall become effective until information as to the date and amount of such assessment is recorded in the office of the official authorized to collect taxes on real property and made available for public inspection. The total tax on any such new building for that year shall be the sum of (i) the tax upon the assessment of the completed building, computed according to the ratio which the portion of the year such building is substantially completed or fit for use and occupancy bears to the entire year and (ii) the tax upon the assessment of such new building as it existed on January 1 of that assessment year, computed according to the ratio which the portion of the year such building was not substantially complete or fit for use and occupancy bears to the entire year.

C. With respect to any assessment made under this section after November 1 of any year, no penalty for nonpayment shall be imposed until the last to occur of (i) December 5 of such year or (ii) 30 days following the date of the official billing. (1999, c. [760](#); 2003, cc. [6](#), [581](#); 2007, c. [813](#).)